

The House Committee on Transportation offers the following substitute to HR 1226:

A RESOLUTION

1 Proposing an amendment to the Constitution so as to provide that funds derived from an  
 2 additional 1 percent levy in the general state-wide sales and use tax shall be appropriated for  
 3 any or all transportation purposes; to authorize the General Assembly to allocate and specify  
 4 and direct the use of such funds by general law; to provide that 90 percent of the funds are  
 5 to be expended for transportation purposes in the regional commission area where the funds  
 6 were collected; to provide that 10 percent of the funds collected shall be expended for  
 7 state-wide transportation projects; to provide that the Department of Transportation shall  
 8 publish a list of projects to be funded; to provide for submission of this amendment for  
 9 ratification or rejection; and for other purposes.

10 **BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:**

11 **SECTION 1.**

12 Article III, Section IX, Paragraph VI of the Constitution is amended by adding a new  
 13 subparagraph to read as follows:

14 "(b.1)(1) The General Assembly shall levy an additional 1 percent general state-wide  
 15 sales and use tax to be used for transportation purposes for the time period specified in  
 16 subparagraph (b.1)(5). An amount equal to the sum of all funds collected from this  
 17 additional 1 percent general state-wide sales and use tax received by the state in each of  
 18 the immediately preceding fiscal years shall be used for funding any or all transportation  
 19 purposes as authorized by general law, including, but specifically not limited to, capital  
 20 outlay and maintenance expenses. Any general law specifying the use of this additional  
 21 1 percent general state-wide sales and use tax for transportation purposes shall provide  
 22 that an amount equal to 90 percent of the amount collected in a regional commission area,  
 23 as defined in the Official Code of Georgia Annotated, shall be spent for transportation  
 24 purposes in the regional commission area where it was collected. The remaining 10  
 25 percent of the funds raised through the transportation sales tax shall be deposited with the  
 26 Department of Transportation to be used for state-wide transportation projects. The  
 27 department shall only expend the funds held in this state-wide projects account as

1 directed by the General Assembly. However, this shall not preclude the General  
 2 Assembly from appropriating for such purposes an amount greater than the sum specified  
 3 above for such purposes. The expenditure of such funds shall be subject to all the rules,  
 4 regulations, and restrictions imposed on the expenditure of appropriations by provisions  
 5 of the Constitution and laws of this state, unless such provisions are in conflict with the  
 6 provisions of this subparagraph; provided, however, that the proceeds of the tax  
 7 appropriated under this subparagraph shall not be subject to budgetary reduction. In the  
 8 event of invasion of this state by land, sea, or air or in case of a major catastrophe so  
 9 proclaimed by the Governor, said funds may be utilized for defense or relief purposes on  
 10 the executive order of the Governor.

11 (2) An amount equal to the sum of all funds collected from this additional 1 percent  
 12 general state-wide sales and use tax from the sale of motor fuels shall be deposited with  
 13 the Department of Transportation to fund the Local Assistance Roads Program and State  
 14 Road Construction Fund, which is off system and most needed.

15 (3) The additional 1 percent state-wide sales and use tax for transportation purposes  
 16 levied under the provisions of this subparagraph shall be subject to any sales and use tax  
 17 exemption which is imposed by general law.

18 (4) The Department of Transportation shall publish a list of projects to be funded by  
 19 the additional 1 percent general state-wide sales and use tax for transportation purposes  
 20 for each regional commission area established under Article 2 of Chapter 8 of Title 50  
 21 no fewer than 60 days prior to holding the referendum on the levy of the additional 1  
 22 percent general state-wide sales and use tax for transportation purposes.

23 (5) If the referendum proposing this tax is approved, the 1 percent general state-wide  
 24 sales and use tax for transportation purposes shall be levied beginning January 1, 2009,  
 25 and ending December 31, 2016. The General Assembly shall provide by general law, no  
 26 later than April 1, 2016, for a state-wide referendum to be held in November, 2016, to  
 27 determine whether the state-wide sales and use tax for transportation purposes shall be  
 28 extended for another specified period of time."

## 29 SECTION 2.

30 The above proposed amendment to the Constitution shall be published and submitted as  
 31 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the  
 32 above proposed amendment shall have written or printed thereon the following:

- 1    " YES    Shall a state-wide transportation improvement plan be approved to relieve  
2                    congestion, increase capacity, and improve safety on Georgia's roads with  
3     NO    such transportation system to be funded by adding an additional 1 percent  
4                    levy in the general state-wide sales and use tax which funds shall be  
5                    dedicated for transportation purposes in an amendment to the Georgia  
6                    Constitution?"
- 7 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."  
8 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If  
9 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall  
10 become a part of the Constitution of this state.